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Example #	Donated expenses	Expenses related to a different year	Non-allowable costs	Allocation of overhead to programs	Report costs included in other funds	Pass-thru/transfers
1	X	X	X		X	
2				X		
3		X				
4a						X
4b						X
5a						X
5b						X

Example 1: Agency 55 shows total expenditures (total of 22's) in fund 013 of \$140,000 split equally between 2 CFDA numbers. The first program includes \$60,000 of costs related to prior years and non-allowable costs of \$2,000. The second program has donated commodities of \$10,000 and grant overhead costs of \$3,000 which are reported in fund 014.

Program 1 would show \$8,000 of current year direct costs. Calculation: \$70,000 less \$60,000 prior year costs less \$2,000 non-allowable costs.

Program 2 would show \$83,000 of current year costs. Calculation: \$70,000 plus \$10,000 donated plus \$3,000 costs in another fund.

Program #	Type of expense	Reported on SEFA
1	D	8,000
2	D	73,000
2	N	<u>10,000</u>
Total programs per SEFA		91,000
Reconciliation to Advantage:		
DICAP		(3,000)
Prior year expenses		60,000
Donated commodities		(10,000)
Non-allowable costs		<u>2,000</u>
Total per Advantage		140,000

Example 2: Agency 44 shows total expenditures (total of 22's) of \$200,000 in fund 013. It tracks the \$180,000 direct charges included on its Federal reports by

contract. Overhead costs of \$20,000 are included in fund 013 expenses but not allocated to Federal programs.

Program #	Direct charges	Allocate OH	Type of Expense	Reported on SEFA
1	100,000	11,000	D	111,000
2	80,000	9,000	D	89,000
Overhead pool	20,000	(20,000)		-
Total costs	200,000	-		200,000

Example 3: Agency 33 shows total expenditures (total of 22's) of \$30,000 in fund 013. The total includes a Federal audit adjustment of 2002 - 2007's figures showing that the State over billed the Federal government \$5,000.

	Type of Expense	
Reported on SEFA	D	35,000
Reconciliation to Advantage:		
Expenditure reduction related to prior years		(5,000)
Total per Advantage		30,000

Example 4: Agency 22 shows total expenditures (total of 22's) of \$90,000 in fund 013. It received \$6,000 of funding from Agency 57 (grantor) to run its program. Agency 22 spent \$5,500 of the funds it received from Agency 57 during 2008. Agency 57 does the federal reporting and manages the program. Agencies 22 and 57 agree that Agency 22 is a *vendor* (see Controller's Bulletin #05-05).

4a - Agency 22

Total per SEFA – direct expenditures	84,500
Reconciliation to Advantage:	
Plus: expenditures as a vendor	5,500
Expenditures per Advantage	90,000

4b - Agency 57

Total per SEFA – direct expenditures	320,000
Reconciliation to Advantage:	
Expenditures per Advantage	320,000

Example 5: Agency 22 shows total expenditures (total of 22's) of \$90,000 in fund 013. It received \$6,000 of funding from Agency 57 (grantor) to run its program in 2008 and spent \$5,500 during 2008. Agency 22 does the federal reporting and manages the program. Agencies 22 and 57 agree that Agency 22 is a *subrecipient* (see Controller's Bulletin #05-05).

5a - Agency 22

	Type of expense	
Total per SEFA – direct expenditures	D	84,500
Total per SEFA – pass thru from 57	P from 57	<u>5,500</u>
Total reported on SEFA		90,000
Reconciliation to Advantage:		
Expenditures per Advantage		90,000

5b - Agency 57

	Type of expense	
Total per SEFA – direct expenditures	D	320,000
Total per SEFA – transfer to 22	T to 22	<u>6,000</u>
Total reported on SEFA		326,000
Reconciliation to Advantage:		
Less: Transfers included above		<u>(6,000)</u>
Expenditures per Advantage		320,000